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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/52/732/Add.1)*]

52/212. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Having considered the report of the Secretary-General on an amendment to the additional terms of reference governing the audit of the United Nations[2] contained in the annex to the Financial Regulations of the United Nations and the note by the Secretary-General[3] transmitting the proposals of the Board of Auditors for improving the implementation of its recommendations, including changes in reporting on the progress of such implementation,

1. *Approves* the revised text of paragraph 5 of the additional terms of reference governing the audit of the United Nations contained in paragraph 3 of the report of the Secretary-General;[2]

2. *Accepts* the recommendations of the Board of Auditors contained in the annex to the note by the Secretary-General,[3] subject to the provisions of the present resolution;

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[1] Consequently, resolution 52/212, in section VI of the *Official Records of the General Assembly, Fifty-second Session, Supplement No. 49* (A/52/49), vol. I, becomes resolution 52/212 A.

[2] A/52/727.

[3] A/52/753.

3. *Emphasizes* that primary managerial responsibility and accountability for the implementation of the recommendations of the Board of Auditors should remain with department heads and programme managers;

4. *Endorses* the proposals of the Board of Auditors enumerated in paragraphs 6 and 7 of its report[4] concerning accountability for the implementation of its recommendations, with the provision that officers whose titles or positions are disclosed in accordance with paragraph 6 of the report should be at the level of programme manager or department head, as appropriate;

5. *Accepts* the proposals of the Board of Auditors concerning changes in reporting arrangements, and invites the Secretary-General and the Board to cooperate in establishing a practical and efficient procedure for implementing the proposed changes;

6. *Requests* the Board of Auditors to include information on the implementation of its proposals, as appropriate, in the framework of its reports to the General Assembly.

82nd plenary meeting
31 March 1998

[4] Ibid., annex.